

Summary: The General Assembly passed legislation in 2009 to give builder/developers an exemption on property tax for newly constructed unoccupied **detached single family homes** that received their Certificate of Occupancy (if required) after 2006. Effective in July 1, 2009 a newly constructed home that remains unoccupied will not have the improvement (home) taxed until it is occupied, or the home reaches the sixth December 31 after receiving its Certificate of Occupancy (CO). Section 12-37-220(B) of state code of law, bill –H. 3018, Ratification – R88, Act – 76.

Taxpayer (Builder/Developer) Information:

Name: _____

Company Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____ Fax number: _____

Email Address: _____

TMS Number: _____ Permit Number: _____

Address: _____

Legal Description/Lot Number: _____

City: _____ State: _____ Zip Code: _____

Date of Certificate of Occupancy (CO) If Issued: _____ (COPY ATTACHED)

I certify that I am the owner (Builder/Developer) of the above newly constructed detached single family home, that the home has yet to be occupied, that the home has received a certificate of occupancy (if required), that I am responsible for the property tax on this property, and that the information that I have provided is correct, I further understand that:

- Signature of Builder/Developer _____ Date of Application _____
- Subscribed To and Sworn To before this _____ day of _____, 20 __.
- _____
Notary Public
- My commission expires: _____

Tax Year	Signature of Property Owner	Recertification Date
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***** IMPORTANT *****

**TAXES ARE DUE JANUARY 15TH (AS SHOWN ON THE TAX BILL) TO AVOID ANY PENALTIES.
ANY LATE APPLICATIONS WILL NOT EXCUSE TAXES FROM BEING PAID ON TIME.**